

**2013
Schedule of License Fees**

C l a s s	I N C O M E 0-\$2,000.00	All over \$2,000.00 Rate per thousand or fraction thereof
1.....	\$ 32.12	\$ 1.45
2.....	\$ 38.55	\$ 1.95
3.....	\$ 44.98	\$ 2.40
4.....	\$ 51.41	\$ 2.90
5.....	\$ 57.84	\$ 3.40
6.....	\$ 64.27	\$ 3.85
7.....	See individual business in Class 7	

EXAMPLE OF BUSINESS LICENSE FEE CALCULATION		
Class 1 Business.....	Gross Income	\$100,000.00
First \$2,000.00.....	@ \$32.12	\$32.12
\$2,000.00 - \$100,000.00.....@ \$1.45 per thousand		98 x \$1.45 =
		\$142.10
		+ \$ 32.12
		Total \$174.22

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for itinerants having no permanent, principal place of business in the City of Charleston. For purposes of this section, Itinerant shall be defined as a person, company, firm, partnership, corporation or entity doing business in the City of Charleston, but having no permanent principal place of business in the City of Charleston." Trailers, model homes, structures, or office spaces occupied by Contractors, Subcontractors, and Construction Managers temporarily during construction shall not constitute a permanent, principal place of business.

"Declining Rate applies in all classes of gross income in excess of \$1,000,000.00
- excepting where noted differently -
Less than \$1,000.00 – ½ of stated rate".

A. Amount (in Millions) Gross Income	Percent of Rate for each additional \$1,000
0 – 1	100 percent
1 – 2 .....	.95
2 – 3 .....	.90
3 – 4 .....	.85
4 – 5 .....	.80
5 – 6 .....	.75
6 – 7 .....	.70
7 – 8 .....	.65
8 – 9 .....	.60
9 – 10 .....	.55
Over 10 .....	.50

A fee of \$3.00 will be charged for duplicate applications.

**CLASS 7
RATES**

SIC

4812 – Radio Telephone Communications - Maximum Authorized by SC. Code Sec 58-9-2220 .X gross revenues
4813 – Telephone Communications – Maximum Authorized by SC. Code Sec 58-9-2220 .X gross revenues
7993 – Amusements Machines, coin operated – Not included in gross income of businesses where located or not owned by business where located
except video poker type machines.....\$6.44

(Not to be prorated)
List of machine locations required.

7932 – Billiard or Pool Tables, all types (Not to be prorated). \$6.44

4121 – Taxi License On Gross Income Rate Class 5
.....License Plate \$6.44

15, 16, 17 – Contractors, Construction, Management, General-Contractor, and types –

1500 – Itinerant (No permanent, principal place of business within the city) 0 - \$2,000.00 \$64.24
Over \$2,000.00.....\$2.90 per Thou

The total fee for the amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal expiration date, except that itinerants performing State and Federal jobs in excess of five million dollars (\$5,000,000.00) may pay annually the business license fees equally over the terms of the contract with the first payment due prior to the commencement of work. The declining rate shall apply only to the amount of the contract reported each year.

1600 – Subcontractors Itinerant (No permanent, principal place of business within the city) – pays yearly using 1500 rates on previous years income from working in the City which doesn't require a separate permit and works under the General Contractors permit. If performing work that requires a separate permit each job must be updated before permit will be issued.

1700 – Having place of business within the City..... 0 - \$2,000.00.....\$32.12
Over \$2,000.00 \$1.45 per Thou

No contractor shall be issued a business license until all state and City qualifications, examination and trade license requirements have been met and all delinquent licenses paid. No contractor shall be issued a business license until all performance and indemnity bonds required by the City Building Code have been filed and approved. Zoning permits must be obtained when required by the City Zoning Ordinance with estimated cost of construction.

Each contractor shall post a sign in plain view on each job identifying the contractor with the job and shall furnish the License Inspector a list with the name, address and telephone numbers of all subcontractors. Subcontractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general contractor for value of work performed by a sub-contractor.

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4000 - Railroad Companies. For the first 1000 inhabitants.....	\$35.51
For each additional 1000 inhabitants according to the last Fed census of the city. Up to a maximum total of \$2,000.00	\$44.97
5813 (a) - Night Clubs, Cabarets, Taverns, Restaurants, or other similar establishments, which sell or serve beer or wine or permit the consumption of alcoholic beverages on the premises after midnight and which derive thirty-five (35%) percent or more of their gross income from the sale of beer, wine and/or alcoholic beverages. On gross receipts not exceeding \$25,000.00	\$610.50
On each additional \$1,000.00 or fraction thereof.....	\$7.90 per Thou
5813 (b) - Restaurants which derive less than thirty – five (35%) percent of their gross income from the sale of beer, wine and/or alcoholic beverages and are open after midnight. On gross receipts not exceeding \$2,000.00	\$46.26
On each additional \$1,000.00 or fraction thereof	\$2.30 per Thou

An addendum to the business license application with a breakdown of total gross income and gross income derived from the sale of beer, wine and/or alcoholic beverages is required to be filed by Class 7 – Section 5813 (a) and Class 7 – Section 5813 (b) establishments.
If Class 7-5813 (b) establishments fail to submit an addendum or the addendum fails to separate total gross income from gross income derived from the sale of beer, wine and/or alcoholic beverages, the license fee shall be computed under the rate class 7-5813 (a).

63 - Insurance Companies

Insurance Companies: Except as to fire insurance, "gross premiums" means gross premiums written for policies for property or a risk located within the municipality. In addition gross premiums" shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company's office's located in the municipality, (2) the insurance company's employee conducting business within the municipality, or (3) the office of the insurance company's licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium. As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

Solicitation for insurance, receiving or transmitting an application or policy, examination of risk, collection or transmitting an application of a premium, adjusting a claim, delivering a benefit or doing in act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not a an office is maintained in the municipality.

Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any divided, credit, return premiums or deposit. Declining rates shall not apply.

631-632 Life, Health and Accident.....	0.75% percent of gross Premiums
633-635 Fire and Casualty	2% of gross premiums
636 Title Insurance.....	2% of gross premiums

Class 6 - 64 Insurance Agents, Brokers, and Service - Agents primarily requesting one or more insurance carriers, or brokers not representing any particular carrier primarily engaged as independent contractors in the sale or placement of insurance contracts with carriers, but not employees of the insurance carriers they represent. This industry also includes independent organizations concerned with insurance services.

6411 - A - Non - Admitted Insurers - Fire and Casualty - Non Admitted: On gross premiums collected on policies of companies not licensed in South Carolina, the broker shall collect and remit annually to the City of Charleston, with a copy of the report required by the Insurance Commissions showing the location of the risk insured2% of gross premiums

Real Estate Developers will be taxed in accordance with Rate Class 6 as outlined in the Schedule of License Fees.

7371 - Computer Programming Design, 7372 Prepackaged Software Design	
First - \$2,000.00	\$10.00
\$2,000.00 - 1 Million	55¢ per Thou
1 Million - 2 Million.....	10¢ per Thou
2 Million - 10 Million.....	5¢ per Thou
Over 10 Million	2.5¢ per Thou

This Ordinance shall become effective January 1, 2013.

If you have any questions or need assistance with filling out your business license application, please call the Revenue Collections office at 724-3711. Please make checks payable to the City of Charleston.

MAILING ADDRESS

City of Charleston Revenue Collections Office
P.O. Box 22009
Charleston, SC 29413-2009

PHYSICAL LOCATION

Revenue Collections Office
75 Calhoun Street, Third Floor
Charleston, SC 29401